**School of Accountancy Faculty meeting**

**April 30, 2018**

**1:30 p.m. to 3:00 p.m.**

**Agenda**

1. Approval of the Minutes of March 12, 2018
2. Recruitment
3. Emeritus policy
4. Doctoral Accounting Research Colloquium (DARC), report and support
5. HARC report
6. Study Abroad for undergraduate
7. Grading policy
8. Assessment, to be planned by July
9. Advisory Board meeting (May 4th)
10. MBA/MAcc (Marc Endrigat’s email)

**School of Accountancy Faculty Meeting Minutes**

**March 12 2018**

**1:30 p.m. to 3:00 p.m.**

Attendees: Shirley Daniel, Roger Debreceny, Liming Guan, Boochun Jung, Thomas Pearson, Tu Xu, David Yang, and Hamid Pourjalali

Excused Absence: Jian Zhou, Manu Ka’iama, Jenny Teruya, Mary Woollen,

The meeting commenced at 1:35 p.m.

Minutes of February 16, 2018 were approved (as it appeared on the shared google sheet).

As Assistant Dean Robin Hadwick was not able to attend the meeting, MAcc Assessment issues were not discussed, so will be covered in the April 30th meeting

It was decided that the Recruiting committee will make its determination in the area of interest (in order of importance) for the upcoming year. It is possible that Dean Roley provide an additional line to the SOA and as such the committee should determine the area of need and interest for two positions.

Pourjalali reported that the first call for HARC 2019 was sent and the interest remained strong.

Debreceny reported that the Data Analytics seminar was successfully offered and completed. All grades and certificates were issued and given to attendees.

Pearson asked for feedback on his powerpoint and points of discussions on his upcoming meeting with the Board of Accountancy. It was suggested that he emphasize on three points: The Hawaii CPA passing rate being low, the SOA offering the classes that are necessary for successful completion of CPA exam, and students are not taking the necessary classes as they are not required by the Board. The faculty thanked Pearson for representing the SOA at the Board meeting.

The first reading of adjustment to Emeritus policy was done. The adjustment is as follow:

The recommendation of School of Accountancy faculty on emeritus status for retired (retiring) faculty will be made only after the opportunity is provided to all full-time faculty members to voice their recommendations. For example, via an anonymous vote of full-time faculty that provides opportunity for their written comments. The full-time faculty are encouraged to consider retired (retiring) faculty of worthy of emeritus status if he/she has been a contributor to accounting education and research as indicated by following examples (here we can use the examples provided in the policy) :

Daniel provided her suggested changes in the faculty work-load policy. The following were approved to be added to the policy (the colored red words are added)

On page two of the policy:

**Determination of Workload**

The BOR sets the standard teaching load for faculty at UH Mānoa at 24 semester credit hours (eight 3-credit hour courses) per academic year. UHM policy acknowledges that faculty engages in a wide range of instructional and non-instructional activities to meet their obligations in teaching, research, and service. In recognition of this fact, the BOR have accepted 18 semester credit hours (3&3) as the standard teaching workload for Mānoa faculty, and they have adopted policies that permit variations below and above that standard for individual faculty members. Because the Shidler College aspires to be ranked among the top public business schools in the U.S., teaching loads in the school of accountancy should be consistent with these peers, and will need to reflect agreements reached in recruiting new faculty with expectations of high research productivity.

On top of page three change the sentence from “The following are **College** guidelines for determining workloads roughly based on the percentage time on various activities” to “The following are **School of Accountancy** guidelines for determining workloads roughly based on the percentage time on various activities.”

On page three of item 2 of policy changes to:

Teaching a “typical” class requires 25% of a faculty member’s time per week. This number may vary, depending on factors such as the level of the class (lower division, upper division, graduate level), the number of sections of a given course being taught, whether the course is writing or technology intensive, whether the course includes significant technical content that must be updated each semester, the class size/number of students, and the type of students. It is understood that some courses, particularly new ones, may require additional time to prepare and teach.

On page three item 3 of the policy changes to:

3) Research activities include conducting research and all forms of writing, publishing, and editing relevant to one's discipline, especially the publication of significant scholarship. This includes but is not limited to writing papers, submitting papers to academic journals and conferences, writing books and book chapters, reviewing papers for academic journals and conferences, serving on research journal editorial boards, serving on PhD dissertation committees, writing research grant proposals, and serving on research grant review panels. It also includes recognition for scholarly or professional accomplishment such as receipt of prizes, awards, and grants, especially extramural grants, election or appointment to office in professional organizations, and other forms of recognition. Publication in journals that are listed on the Shidler journal list and in journals ranked as A or A\* in the ABDC journal list, or other established journal rankings such as the Financial Times, Business Week and UT Dallas lists, provide strong evidence of faculty productivity.

Added to the section on service activities (page 3 or 4) will be the following paragraph recognizing accreditation norms for accounting:

The AACSB recognizes that, as members of a recognized profession, “the accounting academic unit’s faculty, as a whole, should include a sufficient number of individuals with professional accounting credentials, qualifications, certifications, and professional experience, and that the unit deploy these individuals in ways that are consistent with the unit’s mission, expected outcomes, and supporting strategies.  In addition, the accounting academic unit should maintain and strategically deploy participating and supporting faculty who collectively and individually demonstrate significant academic and professional engagement and professional interactions that sustain the intellectual capital necessary to support high-quality outcomes consistent with the school’s mission and strategies.” In light of the additional professional certifications maintained by accounting faculty and interaction with the professional community, workload assignments should recognize the time and efforts of faculty who maintain these credentials, certifications, and their interaction with the business and professional community on a regular basis

Appendices which come from the AACSB (impact metrics and support documentation) will also be updated using the 2018 AACSB guidelines.

Pourjalali reported that the grading policy is in discussion at the CPC and he expected that it would be brought to the attention of Faculty Senate.

Debreceny reported on his discussion with Teruya with regards to Acc201, Acc202, such as adding a service-industry-related project, and starting small steps in the use of data (provided and available online) for decision making.  Pourjalali suggested that a four-member-team discuss the course and develop an outline before the end of Spring semester. Pourjalali, Debreceny, and Teruya will be members at this time.

The following items will be discussed in April 30th meeting:

Teaching assessment and continuous improvement (Daniel’s email)

MBA/MAcc (Marc Endrigat’s email)

MAcc Assessment

**School of Accountancy Faculty Meeting Minutes**

**February 26, 2018**

**1:30 p.m. to 3:00 p.m.**

Attendees: Shirley Daniel, Roger Debreceny, Liming Guan, Boochun Jung, Manu Ka’iama, Thomas Pearson,, Jenny Teruya, Mary Woollen, Tu Xu, David Yang, and Hamid Pourjalali

Excused Absence: Jian Zhou (on Sabbatical)

The meeting commenced at 1:35 p.m.

Minutes of November 27, 2017 were approved.

1.    Recruitment.

Daniel provided report on the recruitment. The recruiting committee may meet again if the one/two candidates who have been offered SOA positions decide not to accept their offers.

2.    Courses: Acc 409, PhD seminar 2019, Study Abroad.

Debreceny and Pourjalali reported on how Acc 409 will be offered in the Fall 2018 and Spring of 2019. Pourjalali will be the instructor of record but four professionals will teach the class. A grader will be hired for the grading hand-on assignments. It was suggested that Miaochan Li be assigned to or an ICS PhD student be hired for this purpose. Pourjalali reported that he has a bucket list of items that he wanted to accomplish at UHM. One was related to PhD seminar that would recruit famous researchers and selected PhD students from other PhD programs. He wishes to be able to offer this program in the Summer of 2019. He also mentioned that he wanted to a create study abroad program at the undergraduate level that would involve large number of faculty members. The suggested format will involve a faculty to offer a UH Manoa class while taking students overseas for three weeks, so students will travel with the faculty. The course will be offered through Study Abroad Program at UHM.

3.    Data Analytics, New Technology courses

Debreceny reported that his class will be finished during the weekend. The class has 42 students. Pourjalali reported that the class will make some money but not as much.  Daniel suggested that a lab assignment be added to Shidler core courses so skills can be taught to all students in undergraduate level.

Pourjalali will provide Teruya’s structure draft “Acc 202 offered first and then Acc 201” at the next faculty meeting. The objective is to incorporate new topics (such as Data Analytics) in Acc 202.

4.    Assessment

Guan reported on the assessment. Unfortunately, the assessment report produced by Assistant Dean Hadwick had not been shared with the SOA yet. It was recommended that Pourjalali invite Dean Hadwick to next faculty meeting

5.    MAcc

The number of MAcc applicants is still low. Students know about the 3/2 program but many do not apply. It was suggested that the Advisors in OSAS are recommending MAcc instead of MBA even for those who try to get into the MAcc program. Pourjalali will (again) discuss this with OSAS advisors. Faculty showed concern on Accounting students not taking classes that would help them learn skills for the market place.

6.    BAP and AC (Jenny, Mary, Manu)

Teruya reported that students did well in BAP regional. Ka’iama requested that the faculty attend Accounting Club’s Skit plays.

7.    Possible scholarship: Jamie Higa

Pourjalali thanked all faculty members who supported the Manny Sylvester scholarship. He reported that Manny was extremely happy and had provided support for a Marge Sylvester scholarship as well. Pearson suggested that Pourjalali check with Manny to see if he is willing to give his scholarship to 3/2 students.

Pourjalali reported that funds for a scholarship in memory of Jamie Higa’s may be provided by her parents. Her friends have also shown interest in providing support for such scholarship.

8. Others

Jung reported that three funded and one unfunded PhD students (with accounting concentration) were recommended. Unfortunately, one had already accepted another offer. As such, the SOA may have three or two new PhD students.

Woollen raised her concerns with international students inability to understand/learn accounting terms. It was suggested that they use “Accounting terminology” dictionaries instead of regular dictionaries.

Pourjalali mentioned that, in recognition of Debreceny’s contributions to the SOA/Shidler, the next Advisory Board meeting will be adjusted to an afternoon meeting in the Pacific Club. Faculty suggested the date to be either the 3rd or the 4th of May (instead of May 2nd which is the last day of instruction).

Pearson will attempt to provide the faculty with a copy of George Mason’s Accounting Business course syllabus.

Pourjalali requested agenda items from the faculty for the SOA meeting on March 12th, 2018.

The meeting adjourned at 2:50 p.m

**School of Accountancy Procedure for Making a Recommendation for the Award of Emeritus Status.**

Background.

Board of Regents Executive Policy E9.209 (September 1990) provides for the awarding of emeritus status for retired faculty. The guidelines provide in part that:

III A.1 Persons retired from the University with the rank of full professor or its equivalent at a baccalaureate campus, or instructor V rank at the community colleges, and who have five or more years of service at that rank are eligible for emeritus status.

III B Since it [emeritus status] is an honor bestowed, not applied for, no documentation is expected or required.

The UH Manoa Guidelines for Requests to Award Emeritus Title provide in part that:

The request for emeritus title should be made after the retirement date and include the recommendation of the nominee's department and the Dean/Director.

In the context of these guidelines as they apply to the SOA “department” refers to the School of Accountancy and “Dean/Director” refers to the Dean of the Shidler College. The Manoa guidelines provide no guidance on how the department will make its recommendation. That being the case, the SOA adopts the following procedure.

**Procedure**

A SOA faculty member retiring with five or more years of full time service at rank 5 will be considered for emeritus status by the SOA faculty within 4 months of their retirement date to facilitate consideration by the UH administration in the next available cycle. The voting will be conducted in such a way that all faculty have an opportunity to vote including those traveling as well as those on sabbatical leave. The vote should be conducted during the on-duty period.

The recommendation of School of Accountancy faculty on emeritus status for retired (retiring) faculty will be made only after the opportunity is provided to all full-time faculty members to voice their recommendations. This will be done via an anonymous vote of full-time faculty that provides opportunity for their written comments. The full-time faculty are encouraged to consider retired (retiring) faculty of worthy of emeritus status if he/she has been a contributor to accounting education and research as indicated by following activities and achievements:

1. Received a University of Hawaii or Shidler College research award.  
  
2. Received a University of Hawaii or Shidler College teaching award.  
  
3. Held an endowed chair.  
  
4. Served on one or more Ph.D. committees within five years of retirement.

5. Other meritorious service over the course of their career.

The SOA faculty will vote by secret ballot whether to recommend the award of emeritus status, and provide comments as desired. The SOA Director will forward the vote count results and comments to the Dean. If a majority of faculty vote in favor of emeritus status, the SOA Director will inform the Dean that the faculty recommends emeritus status be awarded. If a majority of the faculty voting recommend emeritus status not be awarded, the SOA Director will notify the Dean that the SOA faculty recommends emeritus status not be awarded. If there is an equal number of faculty recommending for and against awarding emeritus status, the SOA Director will notify the Dean of the vote count indicating the tie vote.

**Annual Doctoral Accounting Research Colloquium (DARC)**

As HARC (Hawaii Accounting Research Conference) will continue to be successful and recruit future excellent accounting researchers around the globe, we can extend the momentum to introduce a new program that will benefit the SOA and the Shidler in the long-term.

Annual Doctoral Accounting Research Colloquium (DARC) will start in the Summer of 2019. This Colloquium is initiated in response to criticism that accounting research does not address issues relevant to practices. We have started and will continue to coordinate our efforts with the President(s) of the American Accounting Association and will seek further guidance from the AICPA, IIA, ISACA, IMA, CIMA, AGA, ASCPA, FEI, FASB, IASB, PCAOB, IAASB, SEC and other stakeholders in our coverage.

1. Structure:

An advisory board will determine research questions relevant to accounting profession. The advisory board may have up to three on-line meetings each year. So far, the following people have volunteered to become the part of the advisory board:

FASB Christine Botosan

AICPA Clar Rosso

PCAOB Vinelli, Andres

IMA Kip Krumwiede

FEI Dennis Rebelo

GAO James Dalkin

CGMA Yvonne Hinson

We are waiting for responses from the following persons:

SEC Harris

IIA Rudrik du Bruyn

ISACA Laureen Kaczmarek

ASCPA Ric De Santi

AGA Louise Burnette

Most probably we will add Sri (Ramamoorti) to this group and he will manage the committee’s meetings and organization.

DARC committee: DARC committee will make most significant decisions for the DARC. One member of this committee is from the SOA. At this point, Boochun will represent the SOA. The Committee considers the feedback from the Advisory Board and will decide what topics should be covered and who should be recruited to teach the seminars. Currently, David Burgstahler is the only member of this committee. The following researchers are being considered: Terry Shevlin, Mary Barth, Katherine Schipper, Christine Botosan, Rashad Abdel-khalik, and Sudipta Basu

Research areas: Roger suggested the following research-areas for the DARC and we will offer up to four areas with very well-known researchers. We can then alternate from a year to another between experimental (or analytic) and archival research. For example,

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | Financial | Managerial | Auditing | AIS | International |
| Archival research |  |  |  | Vern Richardson |  |
| Experimental (or analytic) research | None necessary |  | Ted Mok  Arnie Wright | Elaine Mauldin  Mary Curtis | None necessary |

Some researchers will cross multiple areas, becoming more desirable than others, and some are much known in their particular area (e.g., Tong Hun Tan in behavioral), giving significant credential to the program.

2. Who to attend: The DARC will be offered to a selected cohort of 20 to 25 students (from PhD programs across Europe, Asia and the USA). Admission to the program is only by invitation. Only good PhD programs in Europe, Asia (including Australia and New Zealand) and North America will be contacted and be invited to nominate one PhD student.

3. Who to teach: We will invite the best accounting researchers (four to six) in the world to direct doctoral students on how to select research topics that are both relevant and beneficial to our profession. We plan to pay $8,000 to each faculty who will cover two weeks of the DARC program. The funds for this program are expected to be covered by accounting firms. We will ask each firm to support one of the faculty members.

Based on feedback from DARC Committee, each DARC faculty will choose and offer his/her reading list to PhD students in advance. PhD students will read and discuss the readings among themeselves for a week before they meet with the faculty. Each faculty covers his/her classes in person during one week for at least three hours per day. The same structure is used for all faculty members, resulting in the eight-week program. We plan to offer this seminar from mid-May to mid-July each year. This program is offered by us and managed by us. Boochun will be in charge of the whole program. The SOA will attempt to provide opportunities for PhD students to get to know Hawaii.

4. Student lodging and fees: Students will be housed at campus and will not have to pay for attending the program. However, they (or their schools) are responsible to pay for their expenses beyond tuition. J-1 (or F-1) visas are issued by the Office of International student Services, so all international students will have to meet Graduate Division English proficiency and other requirements. Students are issued Certificate of Completion.

5. The benefits of the program:

1. PhD students: They will be housed in Hawaii and will be exposed to best researchers around the world. They will also create a huge research network that will play a significant role in their future research. The network will include the SOA of Shidler, up to 24 other PhD students from around the globe and up to six successful and influential researchers around the world.
2. Faculty teaching the students: They will be housed in Hawaii and will influence 25 selected PhD students around the world. PhD students have a tendency to work on research with their faculty, so this program will also enhance the faculty’s opportunity set to do research with diverse group of students from different parts of the world.
3. The SOA of Shidler College: Effectively, we will enhance our future influence in the accounting research without much of financial obligations. Indirectly, we will create alumni who will remember and advocate the SOA for the rest of their carrier. When asked, many of them will contribute to the SOA and its objectives. HARC will become their home coming place.
4. The Committee and Advisory Board will shape future of accounting research worldwide. Each year, assuming that 20 students will attend the DARC and each student will work for 30 years after their graduations, a total of 600 faculty-years will be influenced by the DARC. If the DARC is offered for 10 years, this number will be 6000 faculty-years. Consequently, this program will become the most influential research program around the world.
5. UHM: Will be able to fulfill its strategic objective by copying this program in other areas of education.

6. Time Table:

Advisory Board:

* June 15th, final date for membership in DARC Advisory Board
* June 20th, Agenda for first on-line meeting is distributed to Advisory board
* June 28th, first on-line meeting; grouping of the advisory board, requesting group feedback on the important research topics for professional by July 16th.
* August 1st, second on-line meeting of Advisory Board. Agenda item, reporting of program and seeking further feedback on the topics
* January 2019, Advisory Board report. Selected students, HARC 2019 and planning for DARC 2020.

DARC Committee:

* June 1st, Membership of the committee is established.
* June 5th, agenda for the first advisory board on-line meeting is distributed by the Committee chair (Hamid will write the first draft of agenda to be finalized by the Chair and supported by the Committee)
* June 11th, first on-line meeting of the DARC Committee members. Major agenda item: agenda for first on-line meeting of Advisory board
* July 21st, summary results for June 28th of Advisory Board meeting is distributed to DARC Committee members
* July 23rd, DARC committee will meet (on-line) to discuss faculty selection and topics. The Chair of DARC will communicate to Hamid the committee's decision by July 25th.

Others:

* July 25th to 28th, Hamid contacts the recommended faculty (most probably with the help of DARC committee members) to recruit suggested faculty for teaching in DARC 2019. If the selected faculty members all commit before the AAA meeting in August, handouts will be produced to be distributed at AAA meeting.
* August 2018: Hamid will make sure that all national and most international accounting Department heads are contacted and will announce DARC 2019. In July 2018, Hamid/Boochun will produce the list of appropriate schools with PhD programs in accounting requesting them to nominate one of their PhD students (maybe 40 schools with the conditions of first come, first served, up to 25 students). The suggested list is circulated to the DARC Committee for feedback before it is finalized.
* In October and November of 2018 Hamid will work with the office of International student services to issue J-1 visa requests for International students. At the same time Hamid will make the dorm reservation for up to 25 DARC students.

**Study Abroad Experience for Shidler Undergraduate Students**

To allow students to travel to a different country for three weeks to visit a couple of cities and visit well known firms for observation and interviews. Depending on the students majors, they will be divided into groups and will be required to understand and evaluate firms that they meet (evaluations will correspond to their majors).

To allow students to get exposed to different ways of life, culture, languages, food and business.

The cost of the program can be from $3,500 to $5,000 per student (including tuition and fees for a three credit-hour course).

The program may include a faculty or maybe offered only through partner schools. Columbia is among schools that use the second method in Thailand offered by Thammasat University.

Countries/programs available:

1) China (multiple locations/schools)

2) Morocco (International University of Rabat)

3) Vietnam (multiple locations)

4) Taiwan (National Taiwan University)

5) Thailand (two schools)

6) Philippine

7) Korea

8) Malaysia

9) Indonesia

Denmark (Copenhagen Business School) is available but too costly

Japan is available but too costly

Examples of conversation with two schools

**International University of Rabat:**

As I mentioned, our Dean wanted me to make the faculty-led study-aboard-program a more inclusive model in our undergraduate degree. Basically he suggested that he preferred to have a larger group of undergraduate student do study abroad. For that I had been visiting different schools in different countries.

As such, our discussion centered mostly on faculty-led study abroad. You indicated that your school had already had the program with two other schools and was open to expanding it to others. UIR has the ability to be completely flexible and to custom make the program. UIR can provide housing, education, visits to businesses and cultural site visits. Your school has a list of verified and dependable local residents that would like to host foreign students.

If the study aboard program prefers such experience for its students, they will be housed in local resident's houses. Alternatively, students can be housed at the students' dormitories. Furthermore, it is possible to match foreign students with local students.

The program may also be designed without a foreign faculty involved, and can take care of the students from picking them up from the airport all the way back to the airport or to the extend required. UIR may also be asked to provide lectures in specific areas and appropriate faculty will be hired for such delivery.  The markup is 20% of the cost and the government charges 20% taxes.

It is also possible that we will start an exchange program between the two schools such that some of your students attend University of Hawaii and some of our students attend UIR. I think that this will only be feasible after we do the faculty-led programs so students who come for a study abroad will become interested in joining UIR for a semester or two.

**Mahidol University International College**

As I mentioned, I believe that we need to provide Study Abroad opportunities for our students (particularly undergraduate student) in Shidler College of Business at University of Hawaii at Manoa (UHM). As such, we have been contemplating on having three-weeks aboard and three-weeks on UHM's campus business courses. These courses are expected to teach our students about cultural and business practice differences between the U.S. and at least one other country. It seems that your International College has set very effectively to meet such objective already and is able to provide the following opportunities for our students:

1) A semester abroad exchange program. This alternative is already available for our students.

2) A semester abroad faculty-student program. In this alternative UHM's faculty travels with students to your campus and students take classes from both your school and UHM faculty. Students in your institution will also be able to take classes with UHM’s faculty. I will share this alternative with our Study Abroad Office at UHM in case that they are interested in initiating something similar.

3) Three-Week visit. Students are housed at your school’s housing. They are scheduled to meet with companies in Bangkok. Similar programs have been supported for Illinois and Columbia. Students are matched with Thai students so they become aware of appropriate cultural behavior when visiting companies. It is possible to set a program for us so UHM students can visit financial institutions, retail-related companies, and hospitality-related (including medical tourism) companies. In this option, students stay in Bangkok.

4) A similar to no. 3 opportunity, with a difference that students travel to different cities of Thailand while visiting companies.

I believe that opportunities no. 3 and 4 are closest to what I had in-mind and I am very pleased that you have already provided and are experienced on delivering them for other US institutions. Please provide us an estimate of the cost (per student) on the third and fourth opportunity sets.

Proposal designed last December for class in China

Date: 12/15/2017

Subject: Study Abroad Course Offering Designed by Faculty

Course: Chinese Business and Culture (or similar title)

Duration of the course: May 12th, 2019 to June 30th, 2019

Duration of overseas portion: May 12th to June 7th, 2019

Offered by: A group of accounting faculty (coordinated by Hamid Pourjalali and Rikki Mitsunaga)

Chinese support: Jiarui Zhang (PhD student in Shidler at UHM)

The course will be a 3-credit hour IB, and possibly Oral intensive. It will have two portions. One that is in China and the other in Honolulu. The oral presentation can take place in Honolulu. The total cost per student will be $5,100 (see the budget attached).

If it is possible to get scholarship of $2500 scholarship per student, the total cost for 3 credit hours will be reduced to $2,600

Study abroad is on-board to help. Many faculty want to join the first program. They do not seek funding for their trip but we may be able to cover their costs if we have appropriate number of students.

Dean Roley wants that the faculty and PhD students get paid, so it may be possible to pay all faculty members involved a portion of excess funds. The objective of taking more faculty is to have more experienced faculty in study abroad programs so we can increase the number of faculty who will start a similar program in the future.

Iris (Jiarui) Zhang (our PhD student) has done this before and is capable of managing and organizing the tours. Iris has provided a list of possible firms to visit.

Hamid has a network of 450 young graduates from Hang Zhou in China that are placed at good companies. They can help us with our visits.

**The objective of the course will be:**

To allow students to travel to China for three weeks to visit three cities and in each week to go to three well known firms for observation and interviews. Depending on the students majors, they will be divided into groups and will be required to understand and evaluate firms that they meet (evaluations will correspond to their majors).

The oral presentation will be a two-part presentations to presented in groups on their reports on the nine firms that they observed and interviewed (firms will be grouped based on similarity).

Most probably, Shidler College will publicize the presentation and will invite people from downtown to attend. This way, the down town community will know the effect of supporting study-abroad program on students.

**Money issues:**

Study Abroad uses RCUH to keep track of money. Dean Roley suggested Executive program and it is possible that it has to go through a new RCUH account for the purpose of this and similar classes.

Here are the expected number of transactions:

1. Purchase order and payment of the airline tickets and visas (two)
2. AFP for Hotels (reimbursement to Hamid Pourjalali) three or four
3. AFP for trains (reimbursement to Hamid Pourjalali) two or three
4. AFP for Buses (reimbursement to Hamid Pourjalali) three or four
5. AFP for others (reimbursement to Hamid Pourjalali) four or five.

It is possible to reduce the numbers by incorporating 2 to 5 in one transaction (similar to what Grant does).

Iris is being trained by Carrie and Maelynn to deal with RCUH account and she can handle the paperwork.

**Recruiting**

If we are able to receive between $1500 to $2500 scholarships per student, we will not need to do much of recruiting. I project that we will receive more than 40 application from different units of the University of Hawaii at Manoa

If no scholarship is available, we will need to do a good job recruiting through clubs and if not enough interest, we will need to expand beyond the college.

The recruiting must initiate in January of 2018 and conclude by mid-March to secure cheaper airline tickets.

**Students’ security and insurance**

Study Abroad insurance will cover students’ illnesses. Students are treated like adults although they will be given two sessions of talks about the upcoming trip by the staff of Study Abroad program and faculty involved in their class.

**Syllabus**

I am going to ask all of you to think about this course and maybe we can get together to discuss it after the semester is over... if we agree to move forward, I can then put a syllabus together and organize the trip. We can then start looking into funding, scholarship and...

**Budget**

**Per student:**

Airplane ticket and visa (through Cultural Tour, Jason Xu): $ 1,000.00

Hotel in China Four stars (20\*$50, double occupancy) $ 1,000.00

Transportation and Food in China $ 600.00

Study Abroad registration and fees $ 500.00

Total Cost per student $ 3,100.00

Example of Charge per student if partial available scholarship $ 5,100.00

**Excess per student to cover additional costs $ 2,000.00**

**Assuming 20 students: additional funds $2,000\*20= $40,000.00**

**Cost per faculty/PhD student traveling (assuming single occupancy): $ 3,500.00**

**Remaining fund can be used a salary and/or seed money for future programs that do not make as much money**

Zhejiang University

one of China's oldest, most selective and most prestigious institutions of higher education.

Alibaba headquarter

a Chinese e-commerce, retail and technology conglomerate that provides consumer-to-consumer, business-to-consumer and business-to-business sales services via web portals, as well as electronic payment services, shopping search engines and data-centric cloud computing services.

**Xi' an:**

Huawei Technologies

Chinese multinational networking and telecommunications equipment and services company

BYD Co Ltd

Chinese manufacturer of automobiles, buses, forklifts, rechargeable batteries, trucks, etc

City wall/ great wall

Terra Cotta warriors, which date back to the third century BCE

**Shanghai:**

Nike campus

Adidas

Ctrip

a Chinese provider of travel services including accommodation reservation, transportation ticketing, packaged tours and corporate travel management, listed on NASDAQ in 2003

Shanghai Stock Exchange

**Shenzhen**

Microsoft Asia-Pacific R&D Group

DJI

the world's leader in the civilian-drone and aerial imaging technology industry, accounting for 85% of the global consumer drone market.

Tencent

a Chinese investment holding conglomerate whose subsidiaries provide various Internet-related services and products, telecommunication services and technology both in China and globally.

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| |  |  | | --- | --- | | |  | | --- | | Learn more about ITE 403B, the class that goes to Japan and/or Korea this summer for a 1-3 week field study! [RSVP for an upcoming information session now!](http://bit.ly/ite403b-info-session) | |  |  |  |  | | --- | --- | --- | | |  |  | | --- | --- | | |  | | --- | | **ITE 403B: International Inquiry and Field Study Summer 2018 - Japan & Korea** | | | |
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| |  |  | | --- | --- | | |  | | --- | | Are you ready for a once-in-a-lifetime opportunity to visit Japan and/or Korea and conduct field work in educational settings?  Come join us for this exciting three (3) credit Summer 2018 course through the College of Education's Institute for Teacher Education (ITE). The course begins with class sessions on the UH Manoa campus (or online) where you'll collaborate with a diverse group of students and teachers.  During this time you’ll learn a little about Japanese and Korean culture and work to formulate your own research question (inquiry) about an aspect of Japanese and/or Korean education/culture.  Soon after the campus-based/online sessions end, you'll travel to Japan and/or Korea for a 1-3 week field study (various options available).  Like former course participants from the past five years, you are encouraged to extend your travel in Japan and/or Korea before and/or after the field study. Our course instructor and assistant will be more than happy to assist you and your classmates with travel planning! See the course website and overview for exact dates. | |  |  |  |  | | --- | --- | --- | | |  |  | | --- | --- | | |  | | --- | | *You don’t have to be a current UHM student to register; the course is open to everyone*: current students, graduates, in-service teachers, anyone interested in education and Japan and/or Korea!  *No Japanese or Korean language ability is required for this course. W*hether you’re a first time traveler to Japan or Korea, or have gone many times, this class offers you the unique opportunity to visit schools and classrooms at the pre-school, elementary, secondary, and university levels! | | |  |  |  |  | | --- | --- | --- | | |  | | --- | |  | | [**RSVP for Information Sessions**](http://bit.ly/ite403b-info-session)  RSVP to attend an information session. Five total sessions are available.  Next session is January 12, 2018 | |  |  |  |  | | --- | --- | --- | | |  | | --- | |  | | [Visit Our Website](http://bit.ly/ITE403B) See pictures from past cohorts, course information, and more! | |  |  |  |  | | --- | --- | --- | | |  | | --- | |  | | [View Course Overview](https://docs.google.com/document/d/1uwbOtD4sxUqj40nJcjbmieLqvRsYvO6tbpS1tGUy6yc/edit?usp=sharing) View or download our 2-page course overview which summarizes all course dates and course costs, etc. | |  |  |  |  | | --- | --- | --- | | |  | | --- | |  | | [Ready to Go?](http://bit.ly/ite403b-reserve-spot) Reserve your seat in the course by clicking here! | | |
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| |  |  |  | | --- | --- | --- | | |  |  | | --- | --- | | |  | | --- | | **Hawaii School Teachers**: you may be eligible to earn PD credit for taking this course. Please check with your school principal for approval. | | |  |  |  | | --- | --- | | |  | | --- | |  | | |

From Marc Endrigat:

Sorry I am just following up on this, but I looked back over app stats reports and some notes and I am not sure who exactly some SOA faculty members are referring to as to students who were counseled to enroll in the MBA over the MAcc.

I know for Fall 2017, Kyle Kinman and Bert Lan enrolled in the MBA **AFTER** they were denied by the MAcc admissions committee. Both of these students had some good work experience based on which I encouraged them to apply for the MBA program since I could leverage that work experience with the MBA committee. I have another student who was denied twice by the committee Zihao Zeng who is now considering the MBA for the fall.

I do make students aware of the MBA funding option so for some students that is an important aspect to keep in mind when deciding on a graduate program.

I’m happy to continue to have a discussion with you about this.If there are additional students that other faculty members feel they were counselled towards the MBA over MAcc, please provide the names and I will take a look at any notes I have on my correspondence with any additional students.  Ultimately, the student decides what program they want to do, I just give them the options that we have available.